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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PENGARUH GENDER, PENGALAMAN AUDIT, TEKANAN KETAATAN DAN KOMPLEKSITAS TUGAS TERHADAP PROFESSIONAL JUDGMENT AUDITOR (STUDI PADA BPK-RI PERWAKILANPROVINSI ACEH)

ABSTRACT

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The purpose of this research is to examine the effect of gender, audit experience, obedience pressure and task complexity of auditorâ€™s professional judgment in Badan Pemeriksa Keuangan (BPK) Representative of Aceh Province.

The method used in this research is purposive sampling, the sampling criteria used are auditors who are in BPK Representative of Aceh Province and who are willing to fill out the questionnaire directly. Samples were obtained totaling 31 people. The data collection techniques using primary data with questionnaires distributed to the respondents. Data were analyzed using multiple linear regression analysis.

The results found that gender, audit experience, obedience pressure and task complexity has simultanly affect on the auditorâ€™s professional judgment. Partially, gender does not affect on the auditorâ€™s professional judgment. Audit experience affect on the auditorâ€™s professional judgment, while obedience pressure and task complexity influential but negatively correlated to the auditorâ€™s professional judgment.

Keyword: gender, audit experience, obedience pressure, task complexity, auditorâ€™s professional judgment

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh gender, pengalaman audit, tekanan ketaatan dan kompleksitas tugas terhadap professional judgment auditor di Kantor Badan Pemeriksa Keuangan (BPK) Perwakilan Provinsi Aceh.

Metode penelitian yang digunakan dalam penelitian ini adalah purposive sampling, dengan kriteria sampel yang digunakan adalah auditor yang berada di Kantor BPK Perwakilan Provinsi Aceh dan yang bersedia mengisi kuesioner secara langsung. Sampel yang diperoleh berjumlah 31 orang. Adapun teknik pengumpulan data menggunakan data primer yaitu dengan kuesioner yang dibagikan kepada responden. Data dianalisis dengan menggunakan analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa gender, pengalaman audit, tekanan ketaatan dan kompleksitas tugas secara simultan berpengaruh terhadap professional judgment auditor. Secara parsial gender tidak berpengaruh terhadap professional judgment auditor. Pengalaman audit berpengaruh terhadap professional judgment auditor, sedangkan tekanan ketaatan dan kompleksitas tugas berpengaruh namun berkorelasi negatif terhadap professional judgment auditor.

Kata kunci: gender, pengalaman audit, tekanan ketaatan, kompleksitas tugas, professional judgment auditor